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A T T O R N E Y S

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May 20, 2005

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D. C. 20423

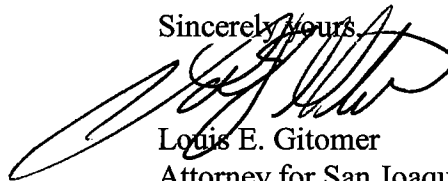
RE: Docket No. AB-398 (Sub-No. 10X), *San Joaquin Valley Railroad Company—
Discontinuance Exemption—in Kern County, CA (Near Levee)*

Dear Secretary Williams:

The San Joaquin Valley Railroad Company ("SJVR") pursuant to and in compliance with 49 C.F.R. § 1152.29(e)(2), notifies the Surface Transportation Board (the "Board") that as of May 19, 2005, it has canceled its tariffs and discontinued rail service over the 0.2-mile rail line near Levee, between milepost 19.80 and milepost 20.00, in Kern County, CA.

Thank you for your assistance. If you have any questions, call or email me.

Sincerely yours,



Louis E. Gitomer
Attorney for San Joaquin Valley Railroad
Company

cc: California Public Utility Commission
505 Van Ness Ave.
San Francisco, CA 94102-3298